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Sub:- Instructions regarding revision of Garden Assessments in Shimoga District

G. R. S. IX-5]

Previous references.

191 .
(Land Rev:)

Later references.

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GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for August 1876.

SUBJECT.

Instructions regarding the revision of garden assessment in Shimoga taluk etc.

Indexed
JM

W D 88—GPE—50,000—24-7-16

(1)

Memo

The question of reducing or revising the garden establishment in the Nilambur Taluk has been long under consideration and does not admit of easy solution.

Having had the advantage of perusing the minute of my Worthy Colleague the Chairman of this I am disposed to agree with him in thinking that the rates imposed by the Local Govt on gardens in Nilambur are somewhat low, that the garden establishment

in Nagar as far
and that there
has been enlargement
in Lagar Land
Talukas.

Land was settled
in 1871/72, Lagar in
1875/76 and Nagar
& Thanthali in 1877/78
and 1878/79 respectively
for the 30 yrs
Survey Guarantee in
over Nagar & Panthavalla settlement
may be left unless
tested. With regard
to the other two Talukas
on Lookout are the
two Survey Settlement
papers I found that
Lagar was limited
as to one of Coast

richest and most important Islands in the Pacific Ocean, that the Japan Government were anxious to have a Consul and Gate as free as any in Japan. According to the Treaty, the Inland Sea of Japan "enjoy a soil Climate as favourable adapted to the growth of Wheat and pulse that, after all the high duties to which they are subject no other country can ever enter into Commerce with Japan" It

Vide letter from Supt Rev Causey to Causey dated (encl 11 (1870) 1 Enclosure 3 para 2.

Vide page 86 of the Causey Papers Letter 1 dd 12 Sept 1871

is apparently on these considerations somewhat heavy rates were imposed on the Indian farmers especially in Japan Proper, the maximum limit being 3¾ in Japan and Rs 20 in Coorg. As compared with the old rates Japan Survey which were as much as Rs 40 an acre (extra effort) imposed by Hunterfish dark and under the Khanda Sanchida system, the present survey rates cannot be considered as excessive so far as Coorg is concerned. In the case of Japan Proper the heaviness and irregularity of assessment

afford just grounds
for complaint especially
as regards
~~the case~~ of gardens
kept apart for the
sole use of labourers.

The information
given by Mr Nathan
has as to
I prices rentals of gardens
II average yield per acre
III the cost of cultivating the
gardens &
IV the annual cost of
maintenance &c.
differs so much from
~~that~~ that found in
~~the~~ Census papers that
it is difficult to form
a correct opinion. The
returns given in my
Colleagues Memo I am
disposed to think that
~~the~~ the average cost of an acre of garden

an Enemy may be
put down at Rs 500/-
It is not every Landholder
that has Ready money
and runs a garden
like Doris id and sometimes
our money, and a
small sum which
he can spare is spent
gradually; and in the
course of 12 yrs the
Clerk so much as 500 Rs
the annual outlay is
as above Rs 40 - It
may further be remarked
that this the garden
begins to yield the matter
a small profit & other
Calls: so that even if he
has to borrow small sum
from time to time he
will be enough them before
the expiration of the 12 years -

Even apart from
the 500 th, the cost
of planting an acre,
is allowed Capital, I
do not understand
the principle on which
the first annual interest is deducted
out of the profits and
the balance treated
as the amount due to
between Gov't & planter.

Then again the
cost of maintenance
cannot be so much
as 7£ or 7£ 10s the
first yield on Safan
Board. It is usually
1/3, or 1/2 the amount,
and, counting the
Kanny Kapua, it is
about 3 to 4 £. I
would fix the cost
of cultivation interest

in the case of
persons that
have been
on leases for
the last 10 or 15
years, a greater
fraction of the
Capital must
have been realized
out of the annual
profits. If therefore

at 40 ft. to the pen
pendum. The Halat
a Sayer duty on land
of the merchant who
exports is large and
not of the planter. Should
Government exclude the duty
out of consideration —
Computing according
I would first diminish the amount
yield per acre in Sofar
as 30 maunds = 4 Rs 180
deduct
40 ft on day cost of
cultivate 3 72

Net profit 108
½ 54
Land rent 27½
Halat 26½

I think the net ½ profit alone
enclosure of effect is very many
the right proportion 4 part. If
the item of rent be excluded
profit would be more —

On the above considerations I think that no relief is needed to Sutcliffe & Fawcett's property, & no assessment, and that a reduction of assessment may be granted only in the case of the 17.87 acres at £1.1.- & 4 garden land in Lafan Pa, assessed at £2 10 0 per annd. The maximum may be reduced to £2 10 0 and a perpetual reduction allowed.

I would not interfere with the Collector's duty as it would seriously affect our revenue, which is already seriously [illegible]

(2)

NOTE.

Mr. MADHAVA RAO'S LETTER, dated 1st FEBRUARY 1892.

The owners of Supari Gardens in the Malnad Taluks of the Shimoga District having frequently complained that the assessments of their gardens were unduly heavy, Mr. Madhava Rao was deputed to investigate the matter and submit a report. The letter noted above is in reply.

2. Before considering the proposals of Mr. Madhava Rao on the question raised, I think it necessary to make a few general observations on the question of assessments.

3. The ancient system of taxation throughout Southern India was to levy the assessment of all lands in kind, but the system was found inconvenient, especially in the case of dry and garden crops, and a money assessment, regulated according to the crop, was introduced. If ordinary dry crops were raised a low assessment was charged, but if a more valuable crop such as betel, turmeric, tobacco, arecanut, was raised, with or without the aid of water, a higher rate of assessment was charged. This system which continued to be in force up to a very recent date, was given up in Madras, and the principle that the tax should be on the land and not on the crop, was introduced. Accordingly the Survey and Settlement Department in Madras in the course of their operations divided all raiyatwari lands into two classes only, *viz.*, Dry and Wet. The latter comprises lands irrigated by the aid of Government works, and the former all other lands including those irrigated by private wells and tanks. Lands cultivated with garden crops under private sources of Irrigation were generally put in higher classes of soils, because such lands are ordinarily of a superior soil and have certain natural advantages, but they were all classed as Dry, and charged with assessment without taking into account the value of water used. When irrigated by Government works, they are liable to water rate. In adopting this principle the Madras Government had to give up a large amount of revenue formerly raised on Garden lands irrigated under wells. But in Mysore all irrigated lands, whether they are irrigated by private or public sources, were divided into two classes, *viz*, Garden and Wet. The latter consists of lands ordinarily cultivated with rice crop and the former of lands cultivated with other crops such as ragi, betel, supari, &c. Rice is sometimes, though rarely, grown in garden lands also, but all lands irrigated by wells were as a rule classed as garden without reference to the crop raised in it, and the value of water was duly taken into account in fixing the assessment thereon. However, once the settlement is made, the raiyat is declared to be at liberty to dig a well even in his dry lands and raise any crop he pleases without paying any enhanced assessment. Thus there is this anomaly in Mysore which does not exist in Madras, *i. e.*, while lands irrigated by private wells excavated *prior* to the Survey are made to pay a high assessment, lands irrigated under wells excavated *after* the Survey continue to pay the low Dry assessment charged at the Settlement.

4. The average rates of Dry, Wet and Garden assessments in Mysore based on the accounts of 1890-91 were as follows:—

	Description of lands.	Extent in acres.	Assessment in Rupees.	Rate per Acre.		
1	Dry	4,526,093	36,47,890	0	12	10
2	Wet	658,976	25,64,064	3	11	3
3	Garden	268,673	14,51,498	5	6	6
4	Coffee	146,676	1,52,714	1	0	8
5	Cardamom and Cinchona	2,169	1,7	1	0	0
	Total... ..	5,602,587	78,17,891	...	...	...

5. Going into more detail, the various kinds of gardens bear the following rates:—

	Description.	Extent in Acres.	Amount.	Rate per Acre.		
1	Pure arecanut gardens	22,560	3,14,684	14	0	0
2	Cocoanut do	54,681	1,66,129	3	0	0
3	Sugar-cane do	24,187	1,22,179	5	0	10
4	Mulberry do	8,897	35,672	4	0	3
5	Mixed gardens (arecanut and cocoanut) ...	65,185	3,86,680	5	15	0
6	Miscellaneous gardens	93,170	4,26,152	4	7	0
	Total.....	268,670	14,51,497	...	...	...

6. From the above, it will be seen that garden rates in Mysore are higher than those of wet lands, and the supari gardens bear a much higher rate and also pay a duty at 12 annas per maund of 40 seers. In Madras no duty is levied and, so far as I know, the supari gardens in Godávari do not bear a higher rate than 4 or 5 Rs. an acre. In South Canara, where the Survey and Settlement have not been introduced, the rates do not, I believe, exceed Rs. 15 an acre.

7. Although the Madras principle of assessing all lands not irrigated by Government works of Irrigation at Dry rates is liberal and consistent with the future policy which we have adopted in Mysore, yet I cannot say that the plan we have adopted in charging higher rates of assessment on old garden lands is unsound. The Sovereign, both by usage and ancient law, is entitled to a share in the crop however raised, and we have only to see that the share we demand is not more than half the *net* produce which is now recognized as the legitimate share of Government. But in determining the net produce we must deduct from the estimated gross produce not only the ordinary cost of cultivation but also the interest on the initial capital necessary for bringing the garden into existence, and it is only when this is not done properly and the net produce is fixed at a high figure that any hardship is felt. The general complaint in regard to supari gardens is that the assessment fixed *plus* the duty collected is a great deal more than half the net produce, and that the assessments fixed by the Survey Department are unequal. We have now to satisfy ourselves whether it is really so or not.

8. It may be here stated once for all that our Settlement Department never attempted to make the assessment equal to half the net produce. The Government of the day were not prepared to sacrifice any revenue they were then getting, and the Survey Department had to maintain the then revenue. They did however their best to remove inequalities in individual cases and to distribute the assessment as evenly as possible. But now that our revenues are flourishing, we can afford to investigate the matter and see whether the present assessments are really heavy, and whether any, and if so what relief, should be granted, and in what form it should be given.

9. Mr. Madhava Rao's enquiries were confined to the Taluks of Sagar, Sorab and Nagar in the Shimoga District where the assessments are supposed to press heavily. He considers that the gardens in these taluks have been over-assessed, and that but for the large increase in the present prices of supari, the assessments would have been intolerable. There is no complaint in regard to the rates in Tirthahalli or to those in other taluks of the Province.

10. These supari gardens as well as dry and wet lands in Shimoga appear to have been originally assessed in money by Sivappa Naik in A. D. 1560, and the rates imposed by him were in force till the Survey and Settlement of 1871-72. These rates were very high, being as much as Rs. 40 an acre and were unevenly distributed. How these high rates with a duty of 12 annas besides were borne in the former days with the very low prices which the article then fetched, is nowhere satisfactorily

explained. Probably there was a great deal of concealed cultivation and much smuggling. Labor was also cheap in the former days and the cost of living less, and all these circumstances must have enabled the raiyats to bear the heavy rates of assessments.

11. The Survey Department abolished the high rates and equalized the assessment as much as was possible within the limits assigned to them. The maximum rates fixed by the Survey Department were Rs. 27½ an acre in Sagar, Rs. 20 in Tirthahalli and Sorab and Rs. 22 in Nagar. The area assessed at Rs. 22 in Nagar was however very small, and practically therefore Rs. 20 may be said to be the maximum rate in these Taluks. The proportions of areas assessed under the higher rates in the three Taluks in which the assessments are considered high and in the Tirthahalli Taluk in regard to which there is no complaint, are shown in the subjoined table:—

No.	Taluks.	Total Area assessed.	Percentage of Area assessed.				Total.
			Below Rs. 16	Above Rs. 16 but below Rs. 18.	At Rs. 18 and above but below Rs. 20.	Above Rs. 20.	
1	Sagar	4,265	27·94	13·92	16·38	41·76	100
2	Sorab	1,678	61·01	15·10	23·89	...	100
3	Nagar	2,518	92·10	4·67	2·15	1·08	100
4	Tirthahalli	6,467	78·25	13·10	8·65	...	100

12. The area under occupation in 1871-72 when the Survey rates were inotrduced, and the old and new assessments thereon are given below:—

No.	Taluks.	Acres.	At the old Rates.	At the Survey Rates.	Average Rate per acre at the old Rates.	Average Rate per acre at the Survey Rates.	Remarks.
1	Sagar	3,772	64,239	69,272	17	18·3	
2	Sorab	1,286	19,489	19,290	15·1	15	
3	Nagar	2,023	19,507	21,051	9·6	10·4	
4	Tirthahalli	4,799	67,048	65,808	13·9	13·7	

13. The area occupied in 1890-91 was as shown hereunder:—

No.	Taluks.	Area occupied.	Assessment.	Rate per acre.
1	Sagar	4,326	81,396	18·8
2	Sorab	1,040	16,088	15·4
3	Nagar	2,257	25,450	11·2
4	Tirthahalli	5,312	70,731	13·3

14. From the above, it is clear that though the higher rates of assessment were done away with, there was no relief on the whole. On the contrary, the revenue in Sagar and Nagar was slightly enhanced.

15. The gardens in Tirthahalli are by repute more valuable and more paying than those in the other Taluks; they fetch better rents, their saleable value is

higher, and yet they have been assessed at a lower rate. The cause of this is nowhere clearly explained. The only apparent cause is that the Survey assessment was only the result of a fair distribution of the old assessment and not the imposition of a new tax with reference to the yield. It may however be remarked that Tirthahalli was settled after Sagar, Sorab and Nagar, and probably further experience induced the Settlement Department to be more moderate in Tirthahalli.

16. Now coming to the real value of the gardens, I note that the prices and rentals of gardens in the several Taluks above named as far as they could be ascertained, are as shown under:—

Price per acre.				Rental per acre.			
Sagar.	Sorab.	Nagar.	Tirthahalli.	Sagar.	Sorab.	Nagar.	Tirthahalli.
833	975	455	1,666	109	55	35	144
782	555	330	1,571	91	52	34	135
600	480	326	1,449	80	40	32	123
500	363	278	1,436	55	36	30	122
400	250	257	603	50	32	27	121
376		243	540	47	29	26	119
263		229	444	45	27	24	117
259		228	413	44	25	23	116
238		222	312	43	21	22	115
177		109		40	15	21	114
				39		20	110
				36		19	109
				34		18	108
				33		16	107
				31			105
				30			103
				29			101
				28			98
				22			97
				19			96
				16			95
							93
							92
							91
							85
							84
							81
							79
							78
							75
							69
							64
							62
							59
							58
							46
							44
							30
							22
							19
Average per acre. 443	525	268	937	43·3	33·2	24·8	89·6

17. The above figures clearly establish, as I have already remarked, that the gardens in Tirthahalli are of far greater value than those in the other Taluks. But the estimates of yield tell a different tale.

18. For the purpose of ascertaining whether the whole of supari produce pays duty or not, Patels are made to make annually an estimate of the yield of each garden, and Mr. Madhava Rao has prepared a statement showing the average

yield of an acre according to those estimates for the past 8 years. The results obtained are shown below :—

Taluks,	Area in Acres.	Total Produce estimated in Indian maunds of 60 seers.	Rate of yield per Acre.
Sagar	4,192	79,215	18·9
Sorab	1,242	17,986	14·4
Nagar	2,328	29,983	12·8
Tirthahalli	6,098	84,514	13·8

19. The above estimates agree with the estimates obtained from the duty actually realized. The duty realized is 12 annas per maund of 40 seers, or Rs. 1—2—0 per maund of 60 seers, and so, every Rs. 1—2—0 of duty collected indicates an yield of 1 maund of 60 seers. Thus calculated, the yield per acre stands as shown below :—

Taluks.	Area.	Average Duty collected.	Corresponding Produce in Indian maunds of 60 seers.	Rate per Acre.
Sagar	4,192	79,606	70,760·9	16·9
Sorab	*1,242	16,762	14,899·6	11·1
Nagar	2,328	28,817	25,615·1	11
Tirthahalli	6,098	87,183	77,496	12·7

* This includes 98 acres of supari in mixed gardens. In other Taluks, there are no such mixed gardens.

20. The difference between the rates above shown and those obtained from the estimates of Patels is very small as will be seen from the marginal figures, and it is due to the fact that no duty is collected on the quantities retained by the owners of gardens for home consumption. But the estimates thus obtained differ from those obtained from other sources. Mr. Madhava Rao obtained a few reliable accounts from some individuals which show the yield per acre to be as follows :—

	Difference between the two estimates.
Sagar	2
Sorab	3·3
Nagar	1·8
Tirthahalli	1·1

	Indian maunds of 60 seers
Sagar	30
Sorab	25
Tirthahalli	18·7

21. The Survey Department estimated the yield at 40 Indian maunds per acre.

22. With these conflicting estimates, it is difficult to determine the exact yield, but, of all the estimates, the Patels' estimates seem to be most reliable. If I could know how much of the duty collected is on supari that goes out of the Province and how much on the quantity sold within the Province,—a point on which no information is given—I should be able to say from the population of the Province how much supari evades duty, but in the absence of that information, I can only make a rough guess. Accordingly I estimate the average yield of each Taluk as shown below :—

	Indian maunds per acre.		Indian maunds per acre.
Sagar	20	Nagar	14
Sorab	16	Tirthahalli	15

23. As regards the value of the produce, Mr. Madhava Rao has calculated it at the rates noted in the margin.

	Price per maund of 60 seers.
	Rs.
Sagar ...	6·62
Sorab ...	5·57
Nagar ...	8·18
Tirthahalli ...	9·87

(*Vide* page 17 of his Report)

These rates seem to be somewhat high to be taken as commutation prices. In Madras the averages of 20 years are taken as the standard commutation price, but looking to the rising tendency of the prices (*vide* Statement A appended), we may adopt the averages of 10 years which are as shown in the margin.

	Rs.
Sagar ...	6·55 or 6·5
Sorab ...	5·6 or 5·6
Nagar ...	7·69 or 7·7
Tirthahalli ...	8·98 or 9·0

24. At these rates, the value of gross produce per acre amounts as shown hereunder :—

	Value of yield per acre. Rs.
Sagar	130
Sorab	89·6 or 90
Nagar	107·8 or 108
Tirthahalli	135

25. It must be noted here that even after taking into account the difference in the high prices of supari in Tirthahalli, the value of the yield per acre in the Taluk is only Rs. 5 more than that of Sagar, and how with this state of things the gardens of Tirthahalli yield a much better rent and fetch higher prices is not clear. The fact that the assessment in Tirthahalli is about Rs. 5 less than that of Sagar accounts for a difference of Rs. 100 in the price ; but it cannot account for the large difference in the rental as the assessment is paid by the owner of the garden and not by the tenant. Either our estimate of the produce is incorrect, or the cost of cultivation in Tirthahalli is extremely low or the initial cost of raising a garden much larger in Tirthahalli than elsewhere. I shall consider this point further on.

	Per acre. Rent. Rs.	Price. Rs
Sagar ...	42·80	442
Tirthahalli ...	89·6	937

	Assessment per acre.
Sagar	13·8
Tirthahalli... ...	13·3

26. Now coming to the cost of cultivation, it consists of (1) the interest on the cost of raising a garden and maintaining it till the trees begin to bear, and (2) the annual cost of watering the trees and maintaining it.

27. *Initial Cost of raising a garden.*—At the time of the Survey the cost of a sufficiently good garden was estimated at Rs. 600 an acre, but Mr. Madhava Rao after examining several reliable private accounts and making all possible enquiries has come to the conclusion that it is impossible to raise an acre of garden under Rs. 1,000, but I cannot understand how, if this is true, an acre of garden could be sold for so low a price as Rs. 200, which is the rate at which some gardens are sold. Considering this fact and remembering that most of the existing gardens were planted in days when labor was extremely cheap, it would not be unreasonable to assume Rs. 600 to 400 to be the average cost of an acre of garden. The interest on this sum may be calculated at 6 per cent per annum instead of at 9 per cent as proposed by Mr. Madhava Rao. It is true that private individuals are now unable to get money at less than 9 per cent, but looking to the tendency of fall in the rate of interest in the country, 6 per cent would not be unreasonable for a permanent calculation.

28. *Annual Cost of maintenance.*—From the reliable accounts which Mr, Madhava Rao was able to get, the cost of the maintenance of an acre of garden, exclusive of the cost of supervision and of cattle maintained for manure, appear to be—

Amount. Rs.	Taluk.
140	Sagar.
133	Sorab.
130	Tirthahalli.
255	Sirsi in South Canara.
54	Shimoga.
122	*Average.*

29. If our estimate of the yield is correct, it is impossible to accept the above rates which exceed the income. At the time of Survey the cost was estimated at Rs. 52 or 39 per cent of the gross produce. Ordinarily the cost of cultivation in the case of Dry and Wet lands, including the profits of the cultivator, is believed to be 50 per cent of the gross produce, and lands are rented out at that rate. That is, the tenant bears the cost of cultivation and pays 50 per cent of the gross produce to the landlord. I have not much knowledge of the cost of garden cultivation, but it seems to be the universal opinion that gardens cost more, as they require better manure, and labor is required throughout the year. The best datum for estimating the cost of cultivation appears to me to be the rent paid by the tenants. The difference between the estimated gross income of each garden and the rent paid by the tenant represents the cost of cultivation *plus* the profit of the tenant, and the rent received by the owner represents his net income including the interest on

the capital sunk by him upon the garden. If so, the cost of cultivation stands as shown below :—

No.	Taluks.	Gross Income.	Rent.	Difference, or cost of cultivation *plus* tenant's profit.	Deduct tenant's profit.	Remainder or actual cost.	Percentage of the cost to gross produce.
1	Sagar	130	43·8	86·2	10	76·2	50·9
2	Sorab	90	33·2	56·8	9	47·8	53·1
3	Nagar	108	24·8	83·2	10	73·2	67·7
4	Tirthahalli	135	89·6	45·4	13	32·4	23·0

30. In Tirthahalli alone, the estimated cost appears low. This however is not a matter of much consequence, as no reduction of assessment is proposed in Tirthahalli. Taking the estimated cost of cultivation as shown above, the net yield of each garden, a moiety of which the Government can claim as assessment, stands as shown below :—

No.	Taluks.	Gross Rental.	Deduct.—		Remainder.	Net half.	Existing Assessment.
			Cost of Cultivation.	Interest on Capital.			
1	Sagar	130	76·2	36	17·8	8·9	18·8
2	Sorab	90	47·8	36	16·2	8·1	15·4
3	Nagar	108	73·2	24	10·8	5·4	11·2
4	Tirthahalli	135	32·4	36	66·6	33·3	13·3

31. From whatever point we may look at the question, the garden rates in Tirthahalli appear to be too low, and those in the other Taluks too high.

32. In considering the relief to be granted, it is a question whether the duty paid should be taken into account or not. It is now generally paid by the purchasers in the British Provinces over and above the prices paid by them to the owners of supari gardens, and this being so, the duty may be looked upon as export duty which falls entirely upon the consumers in the British Territories whereto the exports are made. It is indeed very doubtful whether in the event of our abolishing the duty which amounts to nearly 4 lakhs of rupees, the prices would rise and the owners of supari gardens would be benefited by that amount. I feel almost sure that they will not. Our raiyats live from hand to mouth, and competition among them is sure to keep the prices at their present level. I am therefore disposed to leave the duty out of account, and reduce the assessments without any reference to the duty. But in the event of the duty also being taken into account, we will have to add the duty paid to the gross income of the raiyats and see in what proportion the combined rate of assessment and duty stands to the net half.

33. The subjoined statement shows the incidence of duty per acre.

	Area.	Duty.	Rate per Acre.
Sagar	... 4,192	79,606	18·98
Sorab	... 1,342	16,762	13·48
Nagar	... 2,328	28,817	12·37
Tirthahalli	... 6,098	87,183	14·29

34. Adding the above to the net income, the combined rate of present assessment and duty stands to the income in the following proportions:—

Taluk.	Net income plus duty per acre.	Present assessment and duty per acre.
Sagar	36·78	37·78
Sorab	29·68	28·88
Nagar	23·17	23·67
Tirthahalli	80·89	27·59

35. According to this calculation Tirthahalli pays less than half the net profit, and in all the other Taluks, the profit left to the owners is almost nil.

36. Under all the circumstances above stated, I am of opinion that the rate of assessment in Tirthahalli may be taken as proper assessment and the assessment of the other Taluks reduced with reference to that rate in proportion of the estimated gross income. This done the relief to be granted will be as shown below :-

Taluks.	Acres.	Gross income per Acre.	Present assessment.		Proposed.—		Amount to be sacrificed.
			Rate.	Amount.	Rate.	Amount.	
Sagar	4,192	130	18·8	81,396	12·56	52,651	28,744
Sorab	1,242	90	15·4	16,088	8·69	10,792	5,295
Nagar	2,328	108	11·2	25,450	10·42	24,257	1,192
Tirthahalli	6,098	135	13·3	70,731	13·03	70,731	...

37. Having now determined the amount of remission to be granted, we have now to consider how the relief is to be granted.

38. One way of granting the relief would be to reduce the higher rates in these Taluks to Rs. 15 an acre which is the maximum rate in the British Province. This would give relief to the following extent:—

Taluks.	Lands assessed above Rs. 18.		Lands assessed below Rs. 18 but above Rs. 15.		Total.		Assessment at Rs. 15 an acre.	Amount to be remitted.
	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.		
1. Sagar ...	2,480	55,835	312	13,933	3,292	69,768	49,380	20,388
2. Sorab ...	401	8,014	388	6,673	789	14,687	11,835	2,852
3. Nagar ...	81	1,676	258	4,355	339	6,031	5,085	946

39. This goes a long way towards the relief solicited, but it is a point for consideration whether the relief granted by abolishing the higher rates would give relief to those who require it.

40. I have examined the detailed Sayer accounts of one Magani in each Taluk and I find that there are gardens whose yield is estimated at as much as 80 maunds per acre. In such cases they can well bear the existing maximum rates and any reduction in their case would be needless. The real complaint appears to be in the inequality of assessment. I find that the yield of gardens assessed at one and the same rate differs very widely. I give a few instances below :—

Lands assessed at—	Taluks.	Maximum Yield.		Minimum Yield.		Average.	
		Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.
Rs. 27/8 ...	Sagar ...	39	29	...	...	...	...
Rs. 26/8, 26/4 & Rs. 26 ...	Do ...	50	52	4	20	22	13
		9	16	...	...	...	...
		23	1	20	56	22	51
Rs. 25/8 & 25/4 ...	Do ...	21	29	4	56	14	55
		35	28	...	...	...	...
Rs. 24/8	Do ...	26	...	22	30	24	12
Rs. 23/4	Do ..	28	...	...	...	...	...
Rs. 22/8 & Rs. 22/4 ...	Do ...	34	22	..	...	...	...
		22	16	11	19	15	5
Rs. 21/8, 21/4 & Rs. 21 ...	Do ...	14	28	...	...	...	...
		26	53	7	5	12	41
		1	25	..	...	...	...
Rs. 20/4 & Rs. 20 ...	Do ...	22	13	11	11	16	37
	Sorab ...	36	3	1	28	15	12
	Nagar ..	32	38	8	21	10	39
Rs. 19	Sagar ...	32	40	16	44	27	22
	Sorab ...	7	36	1	46	4	35
Rs. 18	Sagar ...	3	56	...	..	...	...
	Sorab ...	15	10	...	40	11	15
	Nagar ...	38	21	5	45	21	45
	Tirthahalli ...	61	45	3	40	17	7
Rs. 17	Sagar ...	4	..	...	...	...	...
	Sorab ...	2	30	...	...	..	...
	Nagar ...	29	41	..	...	...	...
Rs. 16	Sagar ...	28	14	7	2	11	13
	Sorab ...	16	41	...	...	...	...
	Nagar ...	22	38	4	52	10	28
	Tirthahalli ...	31	22	2	53	14	32
Rs. 15	Sagar ...	11	37	...	...	...	...
	Sorab ..	10	47	...	...	...	...
	Nagar ...	21	8	19	53	20	49
	Tirthahalli ...	10	46	9	24	10	20
Rs. 14 12, 14/8 & Rs. 14 ...	Sagar ...	21	25	12	28	15	56
		21	19	16	25	18	34
	Sorab ...	4	57	4	40	4	53
	Nagar ...	14	40	6	51	8	58
	Tirthahalli ...	64	13	5	45	15	32
Rs. 13 12 & 13 ...	Sagar ...	10	25	...	...	...	...
	Tirthahalli ...	15	29	..	...	...	...
Rs. 12/12 & Rs. 12 ...	Sagar ...	20	13	11	4	18	13
		6	...	...	...	...	...
	Sorab ...	6	12	...	13	1	40
	Nagar ...	10	..	9	10	9	50
	Tirthahalli ...	72	20	...	21	15	2
Rs. 11/12	Sagar ...	29	54	...	...	...	...
Rs 10/8 & Rs. 10 ...	Do ...	30	12	...	...	...	...
	Nagar ...	19	33	10	21	12	54
	Tirthahalli ...	59	44	7	38	19	45

41. Another way of granting the relief would be to reduce the assessment by per centage remissions. The gain obtained by this method will not be appreciable and the existing inequalities will remain as they are. The only other course left is to ask Colonel Grant to make individual inquiries and grant the remissions where he finds it to be actually required. I fear that this would be a very difficult work to perform and I am not sure that it will give general satisfaction. I therefore think that if in addition to the remissions to be granted on general considerations we increase the duty from 12 annas to 1 rupee per maund of 40 seers, *i. e.*, from Rs. 1—2—0 to Rs. 1—8—0 per I. maund of 60 seers, with a corresponding decrease in the assessment we would be able to reduce the assessment to such a small rate, that any inequality of assessment would range between 1 or 2 rupees an acre, and the duty paid will of course establish a perfect equality as it is paid on actual produce, and what is still more important, it is paid when the raiyat gets money actually to hand. In the case of the Taluks under notice, the result of this measure will be as shown below :—

Taluk.	Area, acres.	Present Assessment.		Deduct—		Balance.	
		Rate.	Amount.	Remissions on general considerations.	On account of increase of duty.	Rate.	Amount.
Sagar	4,192	18·8	81,396	28,744	26,535	3·84	16,117
Sorab	1,242	15·4	16,083	5,295	5,587	4·19	5,206
Nagar	2,328	11·2	25,450	1,192	9,606	6·29	14,652
Tirthahalli ...	6,098	12·3	70,731	...	29,061	6·83	41,670
	13,860					5·6	77,645

42. Let us now see how far the method of enhancing the duty by $\frac{1}{3}$rd and making a corresponding reduction in the assessments will operate in all the Districts where supari is grown and what further modifications can be made on general considerations. The area and assessment of supari gardens in all the Districts and the duty collected in each is shown in the margin.

	Area.	Assessment.	Duty on the average of 8 years.
1. Bangalore ...	212	1,532	211
2. Kolar... ...	78	706	259
3. Tumkur ..	207	1,820	16,669
4. Mysore ...	84	385	3,472
5. Hassan ...	239	1,281	2,114
6. Shimoga ...	14,081	2,04,217	2,26,108
7. Kadur ...	7,602	1,04,468	86,087
8. Chitaldroog ...	57	275	6,872
	22,560	3,14,684	3,71,792

43. It must however be observed that besides the area above shown there are mixed gardens in which cocoanuts and supari are planted together. The area and assessment of these gardens is shown below :—

Districts.	Total of Mixed Gardens.		Rate per acre.
	Area.	Assessment.	
1. Bangalore	6,636	29,357	4 6 9
2. Kolar	1,100	7,772	7 1 0
3. Tumkur	17,050	1,36,115	7 15 8
4. Mysore	17,192	73,060	4 3 8
5. Hassan	13,272	63,065	4 12 0
6. Shimoga	2,535	19,352	7 13 3
7. Kadur	3,674	27,291	7 6 9
8. Chitaldroog	3,725	25,168	6 12 0
Total.....	65,184	3,86,680	

44. How much of the above area is occupied by supari cannot be exactly ascertained. Deputy Commissioners however estimate it at 34,303 acres, the portions occupied by cocoanut trees being estimated at 30,881 acres. Assuming the proper assessment of the latter at the average rates of pure cocoanut gardens and charging the remainder upon the portion said to be occupied by the supari trees, the area and assessment of the supari portion of gardens in each District will be as shown in the margin. But the Deputy Commissioners say that very little duty is collected from the trees in mixed gardens, moreover it is difficult to know the exact area of supari in these mixed gardens, and there is no complaint about the rates of assessment in these gardens which are on the whole moderate.

Districts.	Estimated area occupied by cocoanut trees.	Rate.	Amount.
Bangalore	4,933	4 2 11	20,631
Kolar	1,027	7 6 5	7,601
Tumkur	4,690	3 5 7	15,685
Mysore	9,272	2 3 1	20,331
Hassan	8,198	3 1 11	25,576
Shimoga	396	7 11 1	3,046
Kadur	1,478	2 1 1	3,056
Chitaldroog	887	2 4 4	2,014
Total	30,881		97,940

Districts.	Supari in Mixed Gardens.		
	Area.	Assessment.	Rate per acre.
Bangalore	1,703	8,726	5 2 0
Kolar	73	171	2 5 6
Tumkur	12,360	1,20,430	9 11 11
Mysore	7,920	57,729	7 4 7
Hassan	5,074	37,489	7 6 3
Shimoga	2,139	16,806	7 13 9
Kadur	2,196	24,235	11 0 7
Chitaldroog	2,838	23,154	8 2 6
Total	34,303	2,88,740	7 6 4

45. Supposing therefore that almost the whole duty is practically levied from the produce of pure supari gardens and reducing their assessments by $\frac{1}{3}$rd of the duty which is proposed to be enhanced correspondingly, the average rate of assessment of pure supari gardens in the whole province will be Rs. 8·45. Even this appears to be a great deal too high and I do not think that we can conscientiously demand a higher duty than $1\frac{1}{2}$ Re. a maund of 60 seers since it is nearly $\frac{1}{6}$th of the gross produce. I think we may well sacrifice some revenue and reduce the assessment to Rs. 4 an acre throughout the province. The result of assessing all gardens at Rs. 4 an acre and raising the duty from 12 annas to 1 Re. will be a sacrifice of Rs. 2,24,444 from the existing assessment and an increase of duty by Rs. 1,23,930 the net sacrifice being Rs. 1,00,514 or about Rs. 65,000 more than we are prepared to sacrifice in the Taluks under consideration. I feel almost sure that the loss will be made good ere long, by extension of cultivation and also by vigilance in the collection of duty which is not now properly levied in most of the Districts. The sacrifice of revenue in each District will be as shown below :—

	Area.	Assessment.	Rate.
Present ...	22,560	3,14,684	...
Deduct $\frac{1}{3}$rd		1,23,930	...
Balance ...	22,560	1,90,754	8·45

	Acres.	Present Assessment.	Future Assessment at Rs. 4 an acre.	Sacrifice of Revenue.	Gain by duty.
Bangalore	212	1,532	848	684	70
Kolar	78	706	312	394	86
Tumkur	207	1,820	828	992	15,556
Mysore	84	385	336	49	1,157
Hassan	239	1,281	936	325	704
Shimoga	14,081	2,04,217	56,324	1,47,893	75,369
Kadur	7,602	1,04,468	30,408	56,595	28,696
Chitaldroog	57	275	228	47	2,290
Total.....	22,560	3,14,684	90,240	2,24,444	1,23,928
Net loss.....	...	...	...	...	1,00,516

46. The interests of no District materially suffer by this arrangement except Tumkur, but it can afford to pay the increased duty as Tumkur supari is of a superior kind and always fetches high prices. The duty will fall equally upon all with reference to actual produce and no one can say that Rs. 4 an acre is too high. The only objection to this proposal is that the mixed gardens will be paying a higher rate of assessment, but the duty collected from those gardens is so small and there is so little complaint about it, we may well leave it for future consideration.

47, I am convinced that the reduction of assessment would prove a far greater boon to the raiyats than the abolition of duty even supposing that the enhanced duty will fall upon the producer and not on the consumers in British Provinces.

25*th December* 1893.

P. CHENTSAL RAO.

STATEMENT OF PRICES.

No.	Years.	Tirthahalli.			Nagar.			Sagar.			Sorab.			Remarks.
1	1870-71	9	11	3	6	0	0	5	12	8	5	2	0	
2	1871-72	9	2	1	6	0	0	5	8	3	4	5	10	
3	1872-73	7	2	7	4	10	0	3	14	11	3	10	8	
4	1873-74	7	8	0	4	5	0	3	11	7	2	14	1	
5	1874-75	5	7	3	5	14	0	5	3	10	3	0	11	
6	1875-76	9	3	3	8	0	0	6	12	2	5	9	10	
7	1876-77	6	13	1	4	8	0	4	8	10	4	12	3	
8	1877-78	5	7	3	4	0	0	3	13	10	3	2	0	
9	1878-79	5	12	9	5	0	0	3	13	10	2	9	0	
10	1879-80	5	0	5	5	4	0	4	3	4	2	9	10	
11	1880-81	4	5	9	4	12	0	3	13	9	3	2	3	
12	1881-82	4	5	9	5	6	0	4	6	7	3	5	4	
13	1882-83	11	14	11	10	0	0	10	0	0	6	3	0	
14	1883-84	11	14	11	9	0	0	8	4	5	8	1	8	
15	1884-85	11	14	11	8	0	0	7	3	10	7	6	1	
16	1885-86	11	14	11	7	8	0	6	5	6	6	4	1	
		* 9	8	9	* 9	0	0	...	...	...	...	...	...	
17	1886-87	8	13	10	7	12	0	6	5	6	5	10	6	
		* 9	8	9	* 7	0	0	* 5	14	0	...	...	...	
18	1887-88	8	2	11	8	0	0	6	3	4	5	9	10	
		* 9	6	0	* 7	0	0	* 5	8	0	...	...	...	
19	1888-89	8	3	0	8	6	0	6	0	0	5	2	0	
		* 9	8	9	* 7	1	0	* 6	0	0	...	...	...	
20	1889-90	8	3	0	8	11	0	6	14	0	5	4	0	
		* 10	14	7	* 7	0	0	* 7	4	0	...	...	..	
	Average for 20 years.....	8	0	11	6	8	10	5	10	5	4	11	1	
	Do of 10 do	8	15	9·5	7	10	10	6	8	10	5	9	8	
	Do of 5 do.....	9	1	1	8	1	0	6	5	8	5	9	3	

* Rates given in Merchants' Accounts.

Mysore Govt. Central Press, Bangalore—20-1-94—50.

Taxation of Areca Gardens.

1. It is quite evident that a mere abolition of the Sayer duty will not give the Areca cultivator the whole of the relief he wants. It will only save him from a certain amount of annoyance from petty officials.

2. The classification of individual garden lands on their actual condition at the time of settlement is an unsatisfactory basis for a land assessment. In course of time the assessment thus fixed becomes either too onerous or too lenient. What is wanted therefore is a classification of gardens on the principles adopted for other lands, that is, according to soil, climate, situation and other conditions of a fixed character. Such a classification when duly carried out would enable us to abolish the "Garden Assessment" and to adopt a uniform Land Assessment. The result of the revision as above will be to reduce the Garden Assessment in the Malnad from Rs. 20 and 25 to Rs. 3 and 4 and in the Maidan from Rs. 15 and 20 to the prevailing wet rate of Rs. 4 and 5.

3. I think that we should not only reduce the Garden Assessment to an ordinary Land Assessment as above but also abolish the Sayer. In lieu of the abolished Sayer we should impose (in addition to the reduced land assessment) a tree tax.

4. In fixing the Areca Tree Tax Rate for immediate adoption *i. e.* during the currency of the present Land Revenue Settlement the need for giving some sensible relief to our areca cultivators, especially to those in the Malnad, will be borne in mind. The Tree Tax Rate thus fixed should be liable to be revised on the expiry of the present Land Revenue Settlement, for successive periods of 30 years, the revision being restricted to the ground of variation in the prevailing price of arecanut. The revision will in this manner be made to correspond with what is proposed for revision and re-settlement in Mysore.

5. The amount of tree tax leviable from each garden, according to the Tree Tax Rate adopted, will, of course depend upon the number of bearing areca trees which should be ascertained by actual enumeration once in, say, 10 years or even in 5 years.

6. The tree tax should be leviable in respect of all areca trees *wherever grown*, and may be introduced into particular localities (Taluks) either at once or at some future time according to the discretion of the Government.

7. In some Maidan Taluks, notably in the Tumkur District, pure cocoanut gardens, mixed cocoanut and arecanut gardens, and pure arecanut gardens, will be found to require revision of assessment under para 2 above, when such revision is carried out there will be some loss of Revenue, as in the case of cocoanut we do not contemplate a tree tax. The amount of this loss is not likely to be so considerable as to justify the postponement of this much needed measure.

DEWAN'S NOTE ON GARDEN ASSESSMENT.

(*June 1896.*)

The information acquired during my tour through Kadur and Shimoga, in February and March 1896, induces me to abandon the scheme of a tree tax *in lieu of* Sayer, but *in addition* to a reduced land tax, described briefly in my Note of October 1894 and reported upon by Colonel Grant in his Memo dated 16th July 1895.

2. The garden owners in the Taluks of Koppa, Tirthahally, Nagar, and Sagar were unanimously of opinion that the abolition of Sayer would not give them the relief they wanted, and they all earnestly prayed for a reduction of the land tax. The raiyats of Sorab, or rather the few persons that came forward to represent their views, alone asked for the abolition of Sayer, in preference to a reduction of the land tax; but even they, after being spoken to by the raiyats of the other Taluks who had assembled at Shimoga, readily changed their views and expressed a decided opinion in favour of a reduction of land tax in preference to the abolition of Sayer.

3. I have also ascertained that the garden owners throughout the five Taluks above named do not look with favor upon a system of tree tax on the ground of the periodical re-count of bearing-trees which it involves. This system was thought of only as a means of enabling the State to abolish the obnoxious Sayer. But the ordinary garden owner does not really object to the Sayer: he has long been accustomed to it, and he sees in it certain advantages, namely, that it is regulated by the actual yield, and does not press heavily in a bad year; that its payment does not reduce his own margin of profits, but only enhances the price paid by the purchaser, as the Mysore areca is a special article of luxury which is not produced elsewhere; that its abolition is likely to benefit the Bellary merchant rather than the Mysore producer; that its existence secures for the article the stamp of quality which raises its value in the market; and that its abolition would deprive the producer of certain safeguards he possesses and might make an "Areca Theft Prevention Act" necessary in the not distant future. There is force in some of the arguments brought forward, but his objection to a tree tax on the ground of a re-count once in ten or fifteen years by high officers is irreconcilable with his tolerance of Sayer which involves constant interference at the hands of petty officials all the year round. Whatever be the validity of his reasoning, I do not think a sufficiently strong case has been made out for the substitution of a tree tax for the Sayer, and all considerations, financial and others, point to the expediency of retaining the Sayer and reducing the land tax.

4. The areca gardeners of all the five Taluks above named who had assembled at Shimoga generally regarded the rate of land tax adopted for Tirthahally as fair and moderate, and they one and all received with real joy my proposal to proportionately reduce the rates in the other Taluks to those of Tirthahally, having regard to the ascertained money value of the acreage production in the various tracts. I pointed out, that following the ratio of assessment to production in Tirthahally, Mr. Chentsal Row had given the probable average rates of assessment for the other tracts as follows:—

> Sagar Rs. 12 56 against a present average of Rs. 18·8,
> Sorab Rs. 8·9 against Rs. 15·4
> and Nagar Rs. 10·42 against Rs. 11·2.

(*vide* para 36 of Mr. Chentsal Row's Minute dated 25th December 1893), and I added that for Koppa the average would probably have to be reduced to Rs. 12 or thereabouts.

5. These proposals were received with visible delight by every one assembled, and I concluded with the promise that a Revision of Assessment, which would give general satisfaction, would early be taken in hand by the Survey Department.

6. Shortly after my return from tour, I discussed the subject generally with Colonel Grant, who informed me there would be no difficulty in carrying out the proposed reduction in the Malnad Taluks above named, but that operations in the field could not safely be undertaken before the working season in November next.

7. I append below a comparative table showing the rates of the present average assessment and produce and the proposed revised assessment. The figures in plain type are compiled from the returns obtained by this office for the past ten years, and the figures in heavy type are based upon Mr. Madhava Row's report.—

	Particulars.	SHIMOGA.				KADUR.
		Sagar.	Sirab.	Tirthahally.	Nagar.	Koppa.
	2	3	4	5	6	7
1	Total Government Occupied area	Acres. 4,310 **4,192**	Acres. 1,118 **1,242**	Acres. 5,294 **6,098**	Acres. 2,258 **2,328**	Acres. 6,217
2	Total assessment on total Government Occupied area	Rs. 81,582 **81,205**	Rs. 17,117 **19,984**	Rs. 70,784 **85,132**	Rs. 25,429 **26,766**	Rs. 93,218
3	Average assessment per acre..	Rs. a. p. 18 14 10 **19 6 0**	Rs. a. p. 15 5 0 **16 1 0**	Rs. a. p. 13 6 0 **13 15 0**	Rs. a. p. 11 4 2 **11 8 0**	Rs. a. p. 14 15 10
4	Total Sayer Revenue ...	Rs. 85,812 **79,606**	Rs. 17,731 **16,762**	Rs. 97,928 **87,183**	Rs. 29,379 **28,817**	Rs. 71,061
5	Sayer Revenue proportionate to Government Occupied area.	Rs. 85,121	Rs. 15,391	Rs. 80,602	Rs. 27,675	Rs. .....
6	Gross produce in maunds deduced from last column (1 maund=60 seers)	Mds. 75,663 **79,215**	Mds. 13,681 **17,986**	Mds. 71,646 **84,514**	Mds. 24 600 **29,983**	Mds. 63,165
7	Produce per acre ...	Mds. srs. 17 33 **18 54**	Mds. srs. 12 14 **14 29**	Mds. srs. 13 32 **13 52**	Mds. srs. 10 54 **12 52**	Mds. srs. 10 10
8	Price per maund ...	Rs. a. p. 6 10 0 **6 10 0**	Rs. a. p. 5 6 0 **5 6 0**	Rs. a. p. 9 14 0 **9 14 0**	Rs. a. p. 8 3 0 **8 3 0**	Rs. a. p. 9 14 0
9	Value of produce per acre ...	Rs. a. p. 116 4 10 **125 3 5**	Rs. a. p. 65 12 5 **77 13 7**	Rs. a. p. 133 10 3 **136 14 11**	Rs. a. p. 89 3 2 **105 5 6**	Rs. a. p. 100 5 3
10	Percentage of present assessment to value of produce.	16·2 **15·4**	23·2 **20·6**	10·0 **10·1**	12·6 **10·9**	14·9
11	Rate of assessment at Tirthahally ratio	Rs. a. p. 11 10 3 **12 11 11**	Rs. a. p. 6 9 4 **7 14 9**	Rs. a. p. 13 6 0 **13 15 0**	Rs. a. p. 8 14 10 **10 11 6**	Rs. a. p. 10 0 8
12	Loss by reduction to the rates in last column	Rs. 31,400 **27,780**	Rs. 9,760 **10,144**	... ...	Rs. 5,270 **1,815**	Rs. 30,760

Note.—In this statement the plain figures in column 7 for the Taluks of the Shimoga District have been arrived at as follows:—

The extent of Inam Gardens in the Shimoga District are reported to be—

Sagar	35	acres.
Sorab	170	do
Tirthahally	1,138	do
Nagar	139	do

From the total average Sayer collection of each Taluk is deducted the amount proportionate to the Inam area as above, and the balance is taken as representing Sayer for the Government occupied area given in column 5. This balance is converted at Re $1\frac{1}{8}$ for every maund of 60 seers, and from the gross produce (column 6) thus ascertained, the average per acre is found and entered in column 7.

For Koppa Taluk the entire Sayer revenue has been converted at Re. $1\frac{1}{8}$ per maund of 60 seers. The deduction on account of the Inam area remains to be made, and the figures given in columns 8 and 11 against this Taluk require verification and probably revision. The quality of Koppa areca is generally very good, but the quantity of produce is perhaps under-estimated.

8. There is some difference between the results as deduced from the returns in this office and from Mr. Madhava Row's figures. Mr. Madhava Row has probably (as it is right to do when dealing with Sayer) excluded non-bearing gardens of every kind. The point requires explanation or elucidation which can now be done only during the revision of assessment by the Survey Department. Koppa was not included in Mr. Madhava Row's enquiry, and the actual requirements of that Taluk, so as to make the incidence of assessment therein correspond to that in Tirthahally, should form the subject of special investigation in the proposed revision by the Revenue Survey Department.

9. A remission of between Rs. 40,000 and 45,000 for the three Taluks of Sagar, Sorab and Nagar and a proportionate reduction for Koppa will by no means be too much relief to grant to these Taluks, and assuming that, proceeding upon the basis of the Tirthahally rates, Koppa is found to require a remission of about Rs. 10,000 or Rs. 12,000, the aggregate of present Revenue to be given up will be between Rs. 50,000 and Rs. 57,000, say, in round number, Rs. 60,000. The State can easily afford to make this sacrifice for the benefit of the gardens in Sagar, Sorab, Nagar and Koppa, which are the most important Areca Taluks. It will amount to a reduction of over 27 per cent of the present assessment and will be very highly appreciated. Colonel Grant should be authorized to effect a Revision of Garden Assessment in the four Taluks in question on the lines above suggested in the most equitable manner possible. The revision should be carried out so as to come in force during the next Collection Season. As regards the collection of this year (1895-96), I have authorized the Deputy Commissioner of Shimoga to postpone, in all cases in which such postponement may be really required, the last instalment of the Garden Kist in Sagar, Sorab and Nagar, pending the proposed revision next year. The price of areca has gone down very considerably this year, and the need for immediate relief is really felt by the poorer garden owners.

10. I may add for comparison the maximum and average rates in some of the North Kanara and Dharwar Taluks of the Bombay Presidency—

	Maximum.	Average.
	Rs.	Rs. Rs.
Honnavar	12	$7\frac{1}{4}$ to $10\frac{1}{2}$
Siddapur	14	$11\frac{1}{4}$ to $12\frac{3}{4}$
Sirsi	14	11 to $13\frac{1}{2}$
Bankapur	12	Not known
Hangal	15	Do

In Mysore both the maximum rates and the resulting average rates are much higher :—

	Maximum. Rs.	Average. Rs.
Sagar	... 25	15 to 20
Sorab	... 20	15
Tirthahally	... 20, 18, 16	13 to 15
Nagar	... 13, 15	9¼ to 11
Koppa	.. 18, 16, 14	10¼ to 16

11. The reduction now proposed will give Sagar, Sorab and Nagar an average rate of about Rs. 11½, Rs. 6½ and Rs. 9 respectively, *vide* column 11 of statement in para 7. These rates do not compare unfavorably with those of neighbouring Taluks of the Bombay Presidency. How the rates will actually work out will of course depend upon the results of such actual reclassification as the Survey Department may find necessary. It will afford sufficient data to the Survey Department to work out the details of the proposed revision, to intimate that the Government are prepared to reduce the Garden Assessment of the Malnad Taluks of Sagar, Sorab, Nagar and Koppa so as to make the ratio of assessment to value of produce the same as in the Tirthahally Taluk and to sanction a maximum of Rs. 60,000 per annum as the limit of such reduction in the aggregate. The Government should be prepared to increase this limit to Rs. 75,000 or so, should the Survey Superintendent's investigation show such increase is required on account of the four Taluks above named, and especially of Koppa regarding which our present information is defective.

K. S.

•2/

For previous portion of the Notes Record refer to page 9 of this file

any item of revenue in a Native State cannot be lightly dealt with. The growth of any of the existing resources is not difficult, but finding a substitute for it in times of emergency may be attended with difficulties not always easy to overcome. Moreover there is the expected increase of our subsidy which seems to call into aid our best resources - & if I do not advocate a total abolition of this tax it is because my appreciation is great on these two grounds. But the tax is unequal and unscientific - apart from all other objections I do not see why the limited population of this small hilly which is not healthy and the people in which exist there almost to produce a crop of a superior quality - should be subjected to a very heavy taxation for the benefit of the rest of the country. Both ~~Superintendent~~ Mr. Mackenzie & Col Grant have

given their testimony based upon experience that the gardeners are starved & their cabetal what where is the virtue of the boasted ~~necessa~~ moderation of the taxation in Mysore? Surely that feeling of satisfaction cannot predominate either in the rulers or the ruled of their wants. There is no other justification for its being continued than our necessity.

The popular opinion regarding this tax cannot be a factor in our consideration. What is more unreasonable ~~than~~ than to justify this tax on the ground that it fulfils the functions of the toddy stealing act. The argument finds its own refutation in the only widely entertained that in Mysore of all the Govt can do to prevent it a great deal of smuggling is still carried on. If it is to the interest of the producer or the purchaser that the ~~taxation~~ area not be extended ~~the~~ the suppression of any of our Sandy Cutter why should

any burden be imposed at all and what is the explanation of all our Bookkeeping & Statements?

The argument that the tax does not fall upon the producer but upon the purchaser does not ~~affect~~ dispose of the matter. The tax does not commend itself to me as being sound. The evidence that it has been remitted that the Sawyer is remitted that proof would fall as what that is with the British Merchants is not very convincing and conclusive - granting that all our produce is exported into British India and moving that excise Sawyer as an expert last it seems to me that argument may be pressed until that there is no reason why the State should not benefit itself to the extent of payments thus received from outside the Province. The argument itself does not seem to me sound as it assumes that the price of the article will remain unaffected by the abolition of Sawyer the profits thus realized would be found their way into the producers pocket and not come into State ~~&~~ exchequer. Our policy is measure dictated by the principles

∧ in the first place it assumes that the price of the article will remain unaffected by the abolition of Sawyer the profits thus realized would be found their way into the producers pocket and not come into State exchequer. Our policy is measure dictated by the principles

of free trade Minds.
Who knows that the people
who also seem to be very uncertain
of their own minds - they having
given different opinions at
different times - as to the
retention of this heritual and
indefensible impost in the
hope of selling their landlord
lowered unduly and their agitating
for the abolition of this tax! We
cannot overlook the decidedly
changed aspect of such questions
have assumed in the present
times - formerly - I mean in
so recently as the period of the
British commission the remission
of unjust and heavy taxation
was the unsolicited voluntary
act of the State. At present
however, the modus operandi is different.
about the iniquitous character
of this taxation or rather to
speak with accuracy the agitation
to obtain a reduction of the
existing taxes has been steadily
kept up from the time of
the rebellion or earlier.

The reduction which we are now hastening to sanction is, though intrinsically just, a concession which we grant hastily at last in response to popular clamour. I say this to emphasize my view that the granting of a concession now or hereafter will ~~we~~ involve a very great responsibility corresponding to the difficulty we may have to overcome in ~~see~~ finding a substitute whenever our financial exigencies may demand such a measure — and launching it successfully for public acceptance On the one side there is the controlling power guidance of the paramount power while on the other there is the increasing uncertainty of the ~~practical~~ careful reception of any Govt measure by ~~both~~ people — To enhance the difficulty of our position at the present moment there is the threatened increase of our subsidy, in the face of which I cannot take

the responsibility of the people
the Wholesale abolition of Sawyer at-
But there is one real handicap
which I think maybe remedied
on this occasion - It is demonstrated
very clearly by Mr Madhavarao
that Britt & Golet are more
actually known into the manure
but as this cannot be used with
any profit after keeping the
Govt Sawyer - these species are said
to be decidedly & strikingly in
species that no difficulty need
be entertained of the better
Sawyer Mrs Britt being given
an opportunity of depending
Govt in classifying the nut.
there can be no mistake or
uncertainty in finding out
what these Britt & Golet are -
I would
to extend our relief to this
accompanying limits and also abolish
the Sawyer duties article -
The Dewan did not differ from
me on this point but thought
the reduction of the land tax

need not be delayed on that account. I have no objection whatever to this course being adopted, but would strongly urge the abolition of this practice of the Sawyer in the Mulmain Taluqs now under consideration

7.8.96

I may add that as far as the present orders it is quite in accordance with the principles of the survey settlement. We only anticipate the revision after the guaranteed period by a few years. We adopt a general average and leave it with Survey Staff hereafter to classify according to this classification under the recognised principles of this Department. The measure is equitable and there is no reason to delay it

8.8.96

Draft for approval

(5)

Read:—

Dewan's note (June 1896) on Supari garden assessment and the papers connected therewith.

Order thereon:—

The Subject of the assessment gardens in the Talukas of Sagar, Sorab, Nagar and Koppa, which may be subjected to a heavy land tax in addition to the Sagar Duty, has been engaging the serious consideration of Govt for some years past.

Subject Duty
6/8/96

I approve of this draft which may be submitted with Dewan's as far as the suggestions? are quite the direction that is both needed & in the right direction. There can be but one natural opinion about the unsatisfactory Sagar Duty which must somehow or other be abolished. It is a question of time & of the conditions of the Estate reasons. If it can be abolished today I would not avail with. But the question of sacrificing

In 1891-92, Mr. V. Bella-
-Ohava Rao under the
orders of Govt conducted
a Special and Searching
enquiry into the matter &
collected certain useful
Statistics. That the gar-
-dens in these Talukhs are
~~too~~ very heavily taxed is beyond
all doubt, and the question
under contemplation ~~has~~ now about
been how best the relief
needed might be given.
It was once thought that a
Scheme of free tax in lieu of
Sayer but in addition to
a reduced land tax, might
bring about the relief called

for. But during the Revenue
Cases in the Kadur & Shimoga
Districts in the early part
of 1896, it was ascertained
that the garden owners
were decidedly in favor of
reduction of land tax, in
preference to the abolition
of Sayer and ~~Substitution~~ imposition
of the tree tax in lieu thereof.
They represented that the
Sayer had ~~certain~~ its own ad-
vantages ~~also~~, in as
much as it is regulated
by the actual yield, &
consequently does not press
heavily in a bad year,
and

its abolition would deprive the nut grower of certain safeguards against theft & fire, which he now possesses. There is some force in the argument put forward by them, and moreover a sufficiently strong case does not appear to have been made out for the substitution of a tree tax for the Layer. All considerations now point to the expediency of retaining the Layer and reducing the land tax.

2. It has been ascertained

ttial garden owners of the
Taluks mentioned above
and also of the Tirthahalli
Taluk generally regard
the rate of land tax adop-
-ted for the Tirthahalli
Taluk as fair and equitable
and they agree to the pro-
-posal to proportionately
reduce the rates in the
other Taluks, having
regard to the ascertained
money value of the average
production in the various
tracts. In these cir-
-cumstances, an early

revision of assessment
by the Survey Depart-
-ment was promised.

3. The table given below
shews the rates of the present
average assessment and
produce and the proposed
revised assessment. The
figures in plain type are
compiled from the returns
obtained by this office
for the last ten years,
and the figures in heavy
type are based upon
Mr. Madhava Rao's
report.

	Particulars	Shimoga				Kad
		Sagar	Sorab	Tirthahally	Nagar	Koppa
1	Total Government occupied area	Acres 4310 **4192**	Acres 1118 **1242**	Acres 5294 **6098**	Acres 2258 **2328**	Acres 621
2	Total assessment on total Government occupied area	Rs. 81582 **81205**	Rs. 17117 **19984**	Rs. 70784 **86132**	Rs. 25429 **26766**	Rs. 9321.
3	Average assessment — per acre	Rs. a. p. 18-4-10 **19-6-0**	Rs. a. p. 15-5-0 **16-1-0**	Rs. a. p. 13-6-0 **13-15-0**	Rs. a. p. 11-4-2 **11-8-0**	Rs. a. 14-15
4	Total Sayer Revenue	Rs 85812 **79606**	Rs. 17731 **16762**	Rs. 97928 **87183**	Rs. 29379 **28817**	Rs. 71.00
5	Sayer Revenue proportionate to Government occupied area	Rs. 85121	Rs. 15391	Rs. 80602	Rs. 27675	Rs.
6	Gross produce in maunds deduced from last column (1 maund = 60 seers)	Mds 75003 **79215**	Mds. 13681 **17986**	Mds 71045 **84574**	Mds. 24600 **29983**	Mds 63165
7	Produce per acre	Mds. Srs. 17 33 **18 54**	Mds. Srs. 12 14 **14 29**	Mds. Srs. 13 32 **13 52**	Mds. Srs. 10 54 **12**	Mds. Srs. 10 54, 10
8	Price per maund	Rs. a. p. 6-10-— **6-10-—**	Rs. a. p. 5-6-0 **5-6-—**	Rs. a. p. 9-14-— **9-14-—**	Rs. a. 8-3 **8-3**	
9	Value of produce per acre	Rs. a. p. 116-4-10 **125-3-5**	Rs. a. p. 65-12-5 **77-13-7**	Rs. a. p. 133-10-3 **136-14-11**	Rs. a. p. 89-3-2 **105-5-6**	Rs. a. p.
10	Percentage of present assessment to value of produce	15.2 **15.4**	23.2 **20.6**	13.3 **10.1**	12.6 **10.9**	
11	Rate of assessment at Tirthahally rate	Rs. a. p. 11-10-3 **12-11-11**	Rs. a. p. 6-9-4 **7-14-9**	Rs. a. p. 13-6-— **13-15-0**	Rs. a. p. 8-14-10 **10-11-6**	
12	Loss by reduction to the rates in last column	Rs. 31400 **27780**	Rs. 9760 **10144**	- -	Rs. 5270 **1815**	

Note.— In this Statement the plain figures in col: 7 for the Taluks of the Shimoga District have been arrived at as follows:—

The extent of Inam gardens in the Shimoga District are reported to be—

Sagar ..... 35 acres
Sorab ..... 170 do
Tirthahally ... 1138 do
Nagar ..... 139 do.

From the total average Sayer collection of each Taluk is deducted the amount proportionate to the Inam area acabove, and the balance is taken

as representing Sayer for the Government occupied area given in col: 5. This balance is converted at Rs. 1 1/8 for every maund of 60 Seers, and from the gross produce (col: 6) thus ascertained, the average per acre is found and entered in col: 7.

For Koppa Taluk the entire Sayer revenue has been converted at Rs. 1 1/2 per maund of 60 Seers. The deduction on account of the Inam area remains to be made, and the figures

given in cols: 8 and 11 against
this Taluk require verifi-
-cation and probably revision.
The quality of Koppa areca
is generally very good, but
the quantity of produce
is perhaps under-estimated.

4. There is some difference
between the results as deduced
from the returns in this
office and from Mr. Ma-
-dhavarao's figures. Mr.
Madhava Rao has pro-
-bably (as it is right to do
when dealing with Sayer)
excluded non-bearing gar-
-dens of every kind. The

found

requires explanation or
elucidation, which can
now be done only during
the revision of assessment
by the Survey Department.
Koppa was not included
in Mr Madhava Rao's en-
-quiry, and the actual re
-quirements of that Taluk
so as to make the incidence
of assessment therein cor-
-respond to that in Tirtha
-hally, should form the
Subject of Special in-
-vestigation in the pro-
-posed revision by the
Rev: Survey Department.

5. Proceeding upon the basis of the Initially rates, the total remission of assessment to be granted will amount to between Rs. 50,000 and 60,000, or over 27 per cent of the present assessment, which the State is prepared to ~~can easily afford~~ to sacrifice for the benefit of the garden owners in the four most important areca Talukas. There is little doubt that this relief will be very highly appreciated.

6. The Superintendent of Revenue Survey in all cases

is therefore requested to effect a revision of garden assessment in the Talukas of Sagar Sorab, Nagar and Hosha on the lines above suggested in the most equitable manner possible. The revision should be carried out so as to come into force during the next Collection Season. As regards the collection of the year 1895-96 the Dy. Commr. of Shimoga has been authorized to postpone, in all cases in which such post-ponement may be really

required, the last instal-
-ment of the Garden Kist
in Sagar, Sosal and Nagar
pending the proposed remission
the price of areca ~~had gone~~ went
down very considerably
last year, and the need
for immediate relief is
really felt by the poor
garden owners.

7. It may be added that
the reduction now pro-
posed will give Sagar
Sosal, and Nagar an
average rate of about
Rs. 11½, Rs. 6½, and Rs. 9 re-
-spectively. Vide col: 11 of
the Statement in para 3
These rates do not compare

unfavorably with those
of neighbouring Talukas
of the Bombay Presidency.
How the rates will actually
work out will of course
depend upon the results
of such actual re-classi-
-fication as the Survey
Department may find
necessary. Government
will be prepared to in-
-crease the limit of Rs. 60,000
alluded to above to Rs. 75,000
or so, should the Survey
Superintendent's investi-
gation show such in-
crease to required on
account of the four Talukas
above named, and especially

of Koppa regarding which
the
~~correct~~ information
at present
is ~~defective~~. but quite
complete.

MMB
7.8.96

Secretary.

M
4/8/96

Hrc. Dr Commrs
of Lands Shillong
" Supdt of Surveys

No 4031

GOVERNMENT OF MYSORE

Ist

Abstract of Section appointment
in the Madras Salute

I have already recorded my views on this question in my Comments of 20 Feb 92 I was then in favor of restricting the appointment of Europeans in Salute Pd which were being appointed at Rs 20 Rupees I was then of opinion that - no step was needed in the case of Natives & pensions proposed for them Rs 20 as amended - Subsequent to the date of that Comments and during my term with the Madras in Dec 1892 I had an opportunity of meeting some of the Europe pensioners and collecting some information about the cultivation of arecanuts. At

Kinja Hajar, Antia Rao and other
local Pandits calculated the
gun firing for the
27th month, which, at 6 and
four P.M. - Temp 95° - the sun
they said, went down the exact
of mantram and shepherd's
hour, when a muzzle of gun, in
then later

At Ayanda the Pandits and
Entering garden Came and began
a period of 1½ hour during
which time the Priests in 10 Temples
from dark to start that each the
would exit a puja Arjan at Lajpat

when the men and that the avera
yield of cotton was between 8 to 10
pounds a day of 12 hours for
men; and, computing at the low
average rate, namely Rs 6, for men
each one yielded about Rs 196;
and deducting Rs 15 which
they said was the cost of maintenance
the net return per man was Rs 183
The agreement with the local ryots
and the land at first rented was
but little over Rs 200 leaving the
handsome profit of Rs 14 = £1 for Farm

The above information more
than confirmed the opinion I entertained
on leaving that Major Scott Moncrieff
needed no relief, but that the ad
vice that caused him a shipwreck
was sooner. It must however be

admitted that, confined with
the rats for Thirteen days, there
surfaced an Egg, and, near
Alcatraz, an Eagle, and Many
Myself & the Spiritual Manifestations
made at the Seance after
Even from the Revelation a return
of the rats in the 2nd 4 Tables
is nothing but just as Remarkable -
and I am, Therefore, Entitled to
after the Proofs made & the
Seance in the Tenth (January)
and which are embodied in the
Draft Order now circulated -

I presume the Question of the
Fact of Indian mail be Allowed before
the order for Payment is issued - This seems
to me to make the conclusive proviso of Article 21
of the Treaty of Peace as the Claimant's settlement of the
Claim in question was made [illegible] the British Com
[illegible] 9 Aug 1796 [illegible]

My opinion has always been to leave alone the Corporation and reduce the land assessment wherever it is abnormally high & to attend to complaints requiring reasonable redress. I still adhere to this opinion and do not at all think it advisable to make a general reduction of the rates of assessment for which there is no absolute necessity - in several districts the rates are moderate enough - & if we lower them it is just and sufficient that relief should be given where it is really needed, and not as a matter of course in every case, and even without a complaint from the ratepayer himself.

I am glad that I did not propose to abolish or reduce the Corporation, as it is most important to give the Dublin Municipality a certain & substantial share of our revenue - the bulk of the Corporation themselves are in favour of its retention

The duty has been in force with them, and has not the objections in their opinion which attend the other taxes. Wages of the traders are increased, in the year, also have all along been agitating for the abolition of the duty not for the general benefit of tea-holders, but for their own private ends.

To abolish the duty on the inferior sort (Bohea, Congou) will surely relieve the poor that are concerned with the importing previous to the imposition of the uniform rate of 12 pr. a pound. A good part of the Bohea drunk is mixed up with the finer sorts for sale, and mostly the whole of the remainder goes in payment of the domestic servants and coolies. Generally speaking what is used for the Chipoo (Manning) is the most expensive for use, and a small quantity such cannot be considered as a saving.

To return to the reduction of the land assessment.

I think the duty [illegible] a little too much for the [illegible]

The annual rate is about Rs 11½, which is not 1/2 of the Chinese monthly rate.

which is to revise the rates, with the object of rates fixed for each Taluq, from 7½ to 2½!

The Govt. may be kept a little more in touch with the facts. Only not to have the higher rates of assessment to [illegible] Rs (15) of system. This will avoid many complications, and afford relief where it is actually required, and will be a very substantial relief. Practically, the rates will remain as they are, and the Govt. will not lose in the end.

With?

In my humble opinion, a reduction of assessment, on the lines indicated above, is far better than a general revision as proposed in the Draft Letter, and Govt. submit this for the consideration of the Secretary, though I do not see any objection in thinking that the long pending question can be decided in favour of the Ryot.

If the Ryot gets, Govt. even reduce the maximum rate from Rs 15 to Rs 12 but not lower than Rs 12 as now.

Bangalore,
10th August 1896.

Abdul Rahman

Extract of the Resolutions of the 64th Meeting of the Council

× × ×

That the assessment on Supari Gardens in the Sagar, Sorab, Na-gar and Koppa Taluks, be revised on the lines indicated in the draft order annexed.

Extract.

Under Secretary.

18-8-96.

2. The Revenue Branch with the open file on the subject.

Approved

18-9-96

1896-97

GOVERNMENT OF MYSORE

REVENUE

PROCEEDINGS

Dated 19*th August* 1896

No. 1888-90 / R. F. 44-92

Issuing instructions in regard to the revision of assessment on supari gardens in the taluks of Sagar, Sorab, Nagar and Koppa, and authorizing the Deputy Commissioner of Shimoga to postpone in all cases in which postponement may be really required, the collection of the last instalment of the garden khist for 1895-96, in the first three taluks named above pending the proposed revision.

M.G.C.P.B.—19-8-96—200

READ—

(1) Official Memorandum No. 781-3, dated 30th December 1889, to the Deputy Commissioners of Shimoga, Kadur and Hassan Districts, calling for the A, B, C and D statements, showing the area and produce of Supari Gardens.

(2) Official Memorandum No. 785-7, dated 4th January 1890, to the Deputy Commissioner, Shimoga District, requesting him to note whether Pepper or Cardamom or both are grown in each of the Supari Gardens, and if so, what the value of the produce is after deducting the expenses connected with their cultivation.

(3) Proceedings, Camp No. 491, dated 14th November 1890, deputing Mr V. P. Madhava Rao, on special duty, in connection with the enquiry into the condition of Arecanut Gardens.

(4) Letter No. 173, dated 1st February 1892, from Mr. V. P. Madhava Rao, submitting his report (with Appendix and Notes of Inspection) on the same.

(5) Memorandum No. 12810-12—1492, dated 11th February 1892, circulating the above to the Members of Council and the Superintendent, Revenue Survey.

(6) Minute, dated 20th September 1892, by Mr. T. R. A. Thumboo Chetty, Member of Council, on the same.

(7) Note, dated 25th December 1893, by the Honorable Mr. P. Chentsal Rao Pantulu, C.I.E., Member of Council, on the same.

(8) Note of October 1894, by the Dewan.

(9) Memo, dated 16th July 1895, by Colonel J. P. Grant, Superintendent, Revenue Survey.

(10) Proceedings, dated 3rd October 1895, of a special meeting held at the Public Offices, Mysore, to discuss the Supari question.

(11) Note of June 1896, by the Dewan.

(12) Minute, dated 8th August 1896, by Mr. P. N. Krishna Murti, Member of Council.

(13) Minute, dated 9th August 1896, by Mr. Rajadharma Pravina T. R. A. Thumboo Chetty, C.I.E., Member of Council.

(14) Minute, dated 10th August 1896, by Mr. Khan Bahadur Adbul Rahman, Member of Council.

No. 1393-90—R. F. 44-92 DATED, BANGALORE, 19TH AUGUST 1896.

ORDER THEREON.—The subject of the arecanut gardens in the Taluks of Sagar, Sorab, Nagar and Koppa which pay a heavy land tax in addition to the Sayer duty, has been engaging the serious attention of the Government for some years past. In 1891-92, Mr. V. P. Madhava Rao, under the orders of Government, conducted a special and searching enquiry into the matter and collected certain useful statistics. That the gardens in these Taluks are very heavily taxed is beyond all doubt, and the question under consideration has been how best the relief needed should be given. It was once thought that a scheme of tree tax *in lieu* of Sayer but *in addition* to a *reduced* land tax might bring about the relief called for. But during the Dewan's tour in the Kadur and Shimoga Districts in the early part of 1896, it was ascertained that the garden owners were decidedly in favor of a reduction of land tax in preference to the abolition of Sayer and imposition of tree tax in lieu thereof. They represented that the Sayer had its own advantages, inasmuch as it is regulated by the actual yield, and consequently does not press heavily in a bad year, and its abolition would deprive the nut-grower of certain safeguards against theft, etc., which he now possesses. There is some force in the argument put forward by them, and moreover a sufficiently strong case does not appear to have been made out for the substitution of a tree tax for the Sayer. All considerations now point to the expediency of retaining the Sayer and reducing the land tax.

2. It has been ascertained that garden owners of the Taluks mentioned above and also of the Tirthahalli Taluk generally regard the rate of land tax adopted for the Tirthahalli Taluk as fair and equitable, and they agree to the

proposal to proportionately reduce the rates in the other Taluks, having regard to the ascertained money value of the acreage production in the various tracts. In these circumstances, an early revision of assessment by the Survey Department was promised.

3. The table given below shows the rates of the present average assessment and produce and the proposed revised assessment. The figures in plain type are compiled from the returns obtained by this office for the past ten years, and the figures in heavy type are based upon Mr. Madhava Rao's report.—

	Particulars.	SHIMOGA.				KADUR.
		Sagar.	Sorab.	Tirthahalli.	Nagar.	Koppa.
1	Total Government Occupied area ...	Acres. 4,310 **4,192**	Acres. 1,118 **1,242**	Acres. 5,294 **6,098**	Acres. 2,258 **2,328**	Acres. 6,217
2	Total assessment on total Government Occupied area.	Rs. 31,582 **81,205**	Rs. 17,117 **19,984**	Rs. 70,784 **85,132**	Rs. 25,429 **26,766**	Rs. 93,218
3	Average assessment per acre ...	Rs. a. p. 18 14 10 **19 6 0**	Rs. a. p. 15 5 0 **16 1 0**	Rs. a. p. 13 6 0 **13 15 0**	Rs. a. p. 11 4 2 **11 8 0**	Rs. a. p. 14 15 10
4	Total Sayer revenue ..	Rs. 35,812 **79,606**	Rs. 17,731 **16,762**	Rs. 97,928 **87,183**	Rs. 29,379 **26,817**	Rs. 71,061
5	Sayer revenue proportionate to Government Occupied area.	Rs. 85,121	Rs. 15,391	Rs. 80,602	Rs. 27,675	Rs. ...
6	Gross produce in maunds deduced from last column (1 maund = 60 seers).	Mds. 75,663 **79,215**	Mds. 13,631 **17,986**	Mds. 71,646 **84,514**	Mds. 24,600 **29,983**	Mds. 65,165
7	Produce per acre ...	Mds. srs. 17 33 **18 54**	Mds. srs. 12 14 **14 29**	Mds. srs. 13 32 **13 52**	Mds. srs. 10 54 **12 52**	Mds. srs. 10 10
8	Price per maund ...	Rs. a. p. 6 10 0 **6 10 0**	Rs. a. p. 5 6 0 **5 6 0**	Rs. a. p. 9 14 0 **9 14 0**	Rs. a. p. 8 3 0 **8 3 0**	Rs. a. p. 9 14 0
9	Value of produce per acre ...	Rs. a. p. 116 4 10 **125 3 5**	Rs. a. p. 65 12 5 **77 13 7**	Rs. a. p. 133 10 3 **136 14 11**	Rs. a. p. 89 3 2 **105 5 6**	Rs. a. p. 100 5 3
10	Percentage of present assessment to value of produce.	16·2 **15·4**	23·2 **20·6**	10·0 **10·1**	12·6 **10·9**	14·9
11	Rate of assessment at Tirthahalli ratio.	Rs. a. p. 11 10 3 **12 11 11**	Rs. a. p. 6 9 4 **7 14 9**	Rs. a. p. 13 6 0 **13 15 0**	Rs. a. p. 8 14 10 **10 11 6**	Rs. a. p. 10 0 8
12	Loss by reduction to the rates in last column.	Rs. 31,400 **27,780**	Rs. 9,760 **10,144**	Rs.	Rs. 5,270 **1,815**	Rs. 30,760

Note.—In this statement the plain figures in column 7 for the Taluks of the Shimoga District have been arrived at as follows:—

The extent of Inam Gardens in the Shimoga District is reported to be—

Sagar	...	...	...	...	35 acres.
Sorab	...	...	...	...	170 do
Tirthahalli	...	...	...	...	1,138 do
Nagar	...	...	...	...	139 do

From the total average Sayer collection of each Taluk is deducted the amount proportionate to the Inam area as above, and the balance is taken as representing Sayer for the Government Occupied area given in column 5. This balance is converted at Rs $1\frac{1}{8}$ for every maund of 60 seers, and from the gross produce (column 6) thus ascertained, the average per acre is found and entered in column 7.

For Koppa Taluk, the entire Sayer revenue has been converted at Rs. $1\frac{1}{8}$ per maund of 60 seers. The deduction on account of the Inam area remains to be made, and the figures given in columns 8 and 11 against this Taluk require verification and probably revision. The quality of Koppa areca is generally very good, but the quantity of produce is perhaps under-estimated.

4. There is some difference between the results as deduced from the returns in this office and from Mr. Madhava Rao's figures. Mr. Madhava Rao has probably (as it is right to do when dealing with Sayer) excluded non-bearing gardens of every kind. The point requires explanation or elucidation which can now be done only during the revision of assessment by the Survey Department. Koppa was not included in Mr. Madhava Rao's enquiry, and the actual requirements of that Taluk, so as to make the incidence of assessment therein correspond to that in Tirthahalli, should form the subject of special investigation in the proposed revision by the Revenue Survey Department.

5. Proceeding upon the basis of the Tirthahalli rates, the total remission of assessment to be granted will amount to between Rs. 50,000 and Rs. 60,000 or over 27 per cent of the present assessment, which is not too large a sum for the State to sacrifice for the benefit of the garden owners in the four most important areca Taluks. There is little doubt that this relief will be very highly appreciated. It may be added that the reduction now proposed will give Sagar, Sorab and Nagar an average rate of about Rs. $11\frac{1}{2}$, Rs. $6\frac{1}{2}$ and Rs. 9 respectively (*vide* column 11 of the statement in para 3). These rates do not compare unfavorably with those of neighbouring Taluks of the Bombay Presidency.

6. Under these circumstances the Superintendent of Revenue Survey in Mysore is requested to effect a revision of garden assessment in the Taluks of Sagar, Sorab, Nagar and Koppa in the most equitable manner possible on the lines suggested by the foregoing remarks, assuming a sum of Rs. 60,000 per annum as the amount which the Government are prepared to forego. Should, however, the Survey Superintendent's reclassification and investigation show that a higher limit of reduction is required, the Government will be prepared to sanction an increased limit of Rs. 75,000 per annum.

7. The revision should be carried out so as to come into force during the next Collection Season. As regards the collection of the year 1895-96, the Deputy Commissioner of Shimoga has been authorized to postpone, in all cases in which such postponement may be really required, the last instalment of the Garden Kist in Sagar, Sorab and Nagar, pending the proposed revision. The price of areca went down very considerably last year, and the need for immediate relief is really felt by the poor garden owners.

8. If in the case of any individual Survey number the revision ordered above should result in an enhancement of the existing assessment, the increased assessment should merely be recorded but not given effect to till the expiry of the period of the present survey settlement.

C. SREENIVASIENGAR,
Secy. to Govt., Genl. and Rev. Depts.

To—The Deputy Commissioners of Kadur and Shimoga.
The Superintendent of Revenue Survey.